



GST and supplies by charities – benchmark market values

How to determine if supplies made by endorsed charities are for nominal consideration and therefore GST-free.

Last updated 26 August 2024

GST-free activities



Confirm the supplies you provide for nominal consideration as an endorsed charity, are GST-free.

Market valuations



Find out when to apply an independent market valuation.

Applying benchmark market values



Find out how to apply the benchmark market value when you don't have an independent market valuation.

Benchmark market value tables



Access benchmark market value tables for accommodation and meals for the current and prior years.

GST-free activities

Confirm the supplies you provide for nominal consideration as an endorsed charity, are GST-free.


Last updated 26 August 2024

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Who can apply

Consideration and nominal consideration

Who can apply

You must be a registered charity with the [Australian Charities and Not-for-profits Commission](#)  (ACNC) and endorsed by us to access GST charity concessions.

Find out if your organisation is eligible for **GST concessions for not-for-profits**.

Consideration and nominal consideration

Consideration means all payments, both monetary and non-monetary, for the supply, regardless of who makes the payments.

Nominal consideration is when an endorsed charity makes a supply and the consideration received satisfies the relevant threshold test:

- Accommodation supplies can be GST-free when the consideration for the supply is either
 - less than 75% of the GST-inclusive market value of the supply (see **market value guidelines**), or
 - less than 75% of the cost to the endorsed charity to provide that accommodation – the cost of supply test (see **cost of supply guidelines**).

- Non-accommodation supplies can be GST-free when the consideration for the supply is either:
 - less than 50% of the GST-inclusive market value of the supply (see **market value guidelines**), or
 - less than 75% of the cost to the endorsed charity to provide that accommodation – the cost of supply test (see **cost of supply guidelines**).

You can compare the consideration received for a supply against the **benchmark market values** to determine if your organisation's supplies are made for nominal consideration.

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Market valuations

Find out when to apply an independent market valuation.

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Current year valuation

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If you have a market valuation

If you have a current independent market valuation for your supply, you must use it, unless you qualify to use the [transitional](#)

[arrangements for market valuations](#).

An independent market valuation may include a valuation by a licenced valuer or a real estate agent, but it doesn't include internal market valuations. If you have a licenced valuer's market valuation, you must use that valuation, unless you're eligible to use the [transitional arrangements for market valuations](#).

Your options for determining if a supply is for nominal consideration depends on when the independent market valuation was done.

See how to [apply benchmark market values](#) if you don't have an independent market valuation.

Transitional arrangements for market valuations

If you had an independent market valuation, but you use the benchmark market values instead to determine if your supply is for nominal consideration, you have a transition period until 30 June 2023.

If you were making that supply before 1 January 2019, you may use any of the following:

- the benchmark market values until 30 June 2023
- the market value guidelines
- an independent market valuation
- a consumer price index (CPI) adjusted market valuation.

After 30 June 2023, you can't use the benchmark market values if you have an independent market valuation that's less than 4 years old.

CPI adjusted market valuation

If you have an independent market valuation less than 4 years old, you can adjust that valuation by CPI and use that figure to determine if your supply is made for nominal consideration. Use the [all groups CPI, quarterly change](#) [↗](#) table on the Australian Bureau of Statistics (ABS) website to adjust your valuation by CPI.

Short-term accommodation and meals

For short-term accommodation and meals, you can use the CPI [weighted average of 8 capital cities](#) on the ABS website to adjust your valuation by CPI.

Long-term accommodation

For long-term accommodation you can use:

- the rents component of the Housing Group CPI for the relevant capital city in your state or territory to adjust your valuation by CPI
- the [National Rental Affordability Scheme \(NRAS\) market value](#) if the property is used to provide accommodation under the NRAS. The NRAS market values are CPI adjusted.

To adjust your valuation for CPI by using the rents component of the Housing Group CPI:

1. Go to the [ABS consumer price index page](#).
2. Go to the **Data Downloads** tab.
3. Download the spreadsheet for **Table 11** (you may need to 'Show all data' to see Table 11).
4. Find the row relating to rents for the capital city in your state or territory and select the link in the **Series ID** column. This takes you to the column of quarterly CPI changes for rents for that capital city.
5. Go to the end of the column and find the quarter that your market valuation was made.
6. Go to the next row (the following quarter) and adjust your market valuation by the percentage shown.
7. Repeat this for each quarter up to the quarter you require the CPI adjusted market valuation for.

Current year valuation

If you have an independent market valuation for the supply for the current year, you must use that valuation. You can't use the benchmark market values.

Valuation 1 to 4 years old

If you have an independent market valuation for a previous year less than 4 years old, you can't use the benchmark market values.

To determine if your supply is for nominal consideration, you can do one of the following:

- use a [CPI adjusted market valuation](#)
- use the market value guidelines
- get a new market valuation.

Valuation more than 4 years old

If the independent market valuation is more than 4 years old, and you don't have a more recent independent market valuation, you can do any of the following:

- use our benchmark market values
- use the market value guidelines
- get a new market valuation.

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Applying benchmark market values

Find out how to apply the benchmark market value when you don't have an independent market valuation.

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What are benchmark market values

Eligible organisations and supplies

Ineligible organisations and supplies

What are benchmark market values

Benchmark market values are amounts we consider are reasonable GST-inclusive market values for accommodation, board and quarters and meals.

The benchmark market values are updated annually. The new values take effect from 1 July each year.

Eligible organisations and supplies

You may use benchmark market values if you are an endorsed charity and supply one of the following types of supplies:

- supported accommodation and community housing (long-term accommodation rates)
- crisis care (short-term and long-term accommodation as appropriate)
- accommodation in a retirement village that doesn't meet the definition of 'retirement village' in section 195-1 of the GST Act (long-term accommodation)
- residential housing (long-term accommodation)
- university halls and residential colleges
- meals on wheels, charity soup kitchens meals or meals to the frail, homeless or needy (meals).

If you're eligible to use the benchmark market values but choose not to, you must use the **market value guidelines** or get an independent market valuation.

Ineligible organisations and supplies

The benchmark market values **don't apply** for the following:

- campsite accommodation
- boarding schools

- non-residential buildings, such as halls and offices
- meals supplied through a school tuckshop.

How to use the benchmark market values

The benchmark market value for each type of supply is the GST-inclusive market value.

You can't average the benchmark market value when you provide different service types or provide services across a range of locations.

For example you can't use:

- short-term accommodation benchmark market values for a capital city and other country centres to get an average value for all short-term accommodation
- long-term accommodation benchmark market values for a 1-bedroom unit, a 2-bedroom unit and a 3-bedroom unit in the same building to get an average value for all accommodation in that building.

You can't use benchmark market values if you have an independent market valuation for the supply within the last 4 years unless the transitional arrangements for market valuations apply.

Benchmark values for types of supplies

See how to use the benchmark market values for the following type of supply:

- [Short-term accommodation benchmark market values](#)
- [Short-term board and quarters benchmark market values](#)
- [Long-term accommodation benchmark market values](#)
- [Long-term board and quarters benchmark market values](#)
- [Meals benchmark market values](#)
- [Charging one fee for accommodation and food](#)

Short-term accommodation benchmark market values

The supply of short-term accommodation by an eligible organisation can be treated as GST-free if the consideration for the supply is less than 75% of the relevant benchmark market value.

For more information see [short-term accommodation and meals tables](#) for the benchmark market values.

Short-term board and quarters benchmark market values

If you supply short-term full board, it's made up of 2 components – accommodation and meals (food). There are different rates to measure nominal consideration for each of these components. You will need to apportion the fee to the accommodation and food components. For more information see [Charging one fee for accommodation and food](#).

Long-term accommodation benchmark market values

The supply of long-term accommodation by an eligible organisation can be treated as GST-free if the consideration for the supply is less than 75% of the relevant benchmark market value.

From 1 July 2018, we updated how we determine the benchmark market values for long-term accommodation to provide more detailed information:

- If your organisation satisfies the requirements of the [transitional arrangements for long-term accommodation](#), you can use either the
 - transitional benchmark market values, or
 - [detailed benchmark market values](#).
- If your organisation does not meet these requirements, you can only use the [detailed benchmark market values](#).

Transitional arrangements for long-term accommodation

The transition period to 30 June 2023 for moving to the detailed benchmark market values depends on the situation.

You can use either the transitional benchmark market values or [detailed benchmark market values](#) if you were either:

- providing long-term accommodation in those premises before 1 January 2019
- commercially committed to the construction of premises before 1 January 2019 (meaning you entered into a legally binding contract with a builder for construction before 1 January 2019) that will be used to provide long-term accommodation.

The detailed benchmark market values and transitional benchmark market values may increase or decrease from year to year depending on market conditions.

You may use the relevant benchmark market value for the period between entering into the tenancy agreement or undertaking a rent review and the date of the next rent review date. If the benchmark market value increases, you can use the higher value from the date it applies to determine if your supply of long-term accommodation is GST-free.

If you're eligible to use the transitional benchmark market values, you can only use them until 30 June 2023. From 1 July 2023, you must use the detailed benchmark market values. This is regardless of when the tenancy agreement was entered into or when the rent review was undertaken.

If you're not eligible to use the transitional benchmark values, you can only use the detailed benchmark market values.

Detailed benchmark market values

The **detailed long-term accommodation tables** provide detailed benchmark market values for different types of long-term accommodation in different zones in the states and territories.

The benchmark market values may increase or decrease from year to year depending on market conditions.

You can use the detailed benchmark market values published at the time you enter into the tenancy agreement for the duration of the tenancy agreement.

Long-term board and quarters benchmark market values

If you supply long-term full board, it is made up of 2 components – accommodation and meals (food). There are different rates to measure nominal consideration for each of these components. You will need to apportion the fee to the accommodation and food components. For more information see [Charging one fee for accommodation and food](#).

Meals benchmark market values

The supply of meals by an eligible organisation can be treated as GST-free if the consideration for the supply is less than 50% of the relevant benchmark market value.

If your organisation supplies meals to another organisation, such as a hospital, you can't use the benchmark market values. This is because your organisation doesn't provide the meals to the frail, homeless or needy.

If your organisation purchases food and then provides it to someone else, the market value is the cost of the food you purchased, rather than the benchmark market value for meals.

The benchmark market values for meals not purchased at board and lodging establishments are shown in our **short-term accommodation and meals tables**.

Charging one fee for accommodation and food

When one fee is charged for both the accommodation and food, apportion the fee to the accommodation and food components. You then compare the individual components to the benchmark market values for accommodation and food respectively. This is to determine if either, or both, the supply of accommodation or food is GST-free.

The supply of the:

- accommodation is GST-free if the consideration for that component of the supply is less than 75% of the relevant benchmark market value
- food is GST-free if the consideration for that component of the supply is less than 50% of the relevant benchmark market value.

If your organisation purchases food and then provides it to someone else, the market value is the cost of the food you purchased, rather than the benchmark market value for meals.

How to apportion your fee

You can use any reasonable method to apportion the fee between the food and accommodation components. We have set out the following method below that you may choose to use:

1. Add together the applicable benchmark market values for food and accommodation to get a total benchmark market value. If you are supplying long-term accommodation, check if the [transitional arrangements](#) apply.
2. Calculate the benchmark market value for accommodation and the benchmark market value for food as a percentage of the total benchmark market value.
3. Use these same percentages to apportion the total fee charged between food and accommodation.

For short-term accommodation, you may also use the rates in the **short-term accommodation and meals tables** as the benchmark market value for emergency or crisis accommodation, where the supply is a combination of short-term accommodation and meals.

Example: Emergency short-term accommodation

During 2023–24, Emergency Community Care provides emergency accommodation in their Albury hostel. In addition to the accommodation, they provide breakfast and dinner. Their clients contribute \$132 per day.

Emergency Community Care looks up the short-term accommodation table for Albury in New South Wales:

- accommodation rate for Albury is \$155
- breakfast at \$28 plus dinner at \$56 for Albury equals \$84.

The total benchmark market value for a day in Albury is therefore \$239 (\$155 + \$84).

The accommodation component is 64.85% of the total benchmark market value ($\$155 \div \239×100) and the meals component is 35.15%.

Emergency Community Care apportion their charges for Albury as follows:

- accommodation component is $64.85\% \times \$132 = \85.60
- meals component is $35.15\% \times \$132 = \46.40 .

Emergency Community Care compare their apportioned charges with the benchmark market values:

- The accommodation component (\$85.60) is 55.23% of the benchmark value (\$155), so accommodation in Albury is GST-free.
- The meals component (\$46.40) is 55.24% of the benchmark value (\$84), so meals in Albury are not GST-free. They are a taxable supply.

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Benchmark market value tables

Access benchmark market value tables for accommodation and meals for the current and prior years.

Last updated 26 August 2024

On this page

Short-term accommodation and meals tables

Detailed long-term accommodation tables

Transitional benchmark market values for long-term accommodation

Our [previous years reference tables](#)  are now available on data.gov.au.

Short-term accommodation and meals tables

Before you use the benchmark market values for short-term accommodation and meals, you need to understand:

- GST-free activities
- Short-term accommodation benchmark market values
- Meals benchmark market values

For past years benchmark market values, refer to [short-term accommodation previous years tables](#) .

The current short-term accommodation and meals benchmark market values follow:

- [Australian Capital Territory](#)
- [New South Wales](#)
- [Northern Territory](#)
- [Queensland](#)
- [South Australia](#)
- [Tasmania](#)
- [Victoria](#)
- [Western Australia](#)

Australian Capital Territory

Table 1: ACT short-term accommodation and meals benchmark values (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	Dinner (\$)
Canberra	178	33	38	

All other country centres	141	30	34	
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For more information see:

- GST-free activities
- [Benchmark market value tables](#)

New South Wales

Table 2: NSW short-term accommodation and meals benchmark (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)
Sydney	198	33	38
Albury	155	30	34
Armidale	166	33	38
Bathurst	155	30	34
Bega	155	30	34
Bourke	184	33	38
Broken Hill	161	33	38
Cobar	155	30	34
Coffs Harbour	155	30	34

Cooma	155	30	34
Cowra	155	30	34
Dubbo	170	33	38
Gosford	161	33	38
Goulburn	165	33	38
Grafton	169	33	38
Griffith	159	33	38
Gunnedah	167	33	38
Inverell	155	30	34
Lismore	163	33	38
Maitland	187	33	38
Mudgee	188	33	38
Muswellbrook	157	33	38
Narrabri	155	30	34
Newcastle	195	33	38
Norfolk Island	203	33	38
Nowra	168	33	38

Orange	202	33	38
Port Macquarie	190	33	38
Queanbeyan	155	30	34
Tamworth	155	30	34
Taree	155	30	34
Tumut	155	30	34
Wagga Wagga	177	33	38
Wollongong	181	33	38
All other country centres	141	30	34

Note the country centres listed change each year.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Northern Territory

Table 3: NT short-term accommodation and meals benchn (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	Di

Darwin	220	33	38	
Alice Springs	206	33	38	
Jabiru	216	33	38	
Katherine	228	33	38	
Nhulunbuy	230	33	38	
Tennant Creek	155	30	34	
Yulara	570	33	38	
All other country centres	141	30	34	

Note the country centres listed change each year.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Queensland

Table 4: Queensland short-term accommodation and meal values (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	
Brisbane	181	33	38	

Ayr	155	30	34
Bundaberg	184	33	38
Cairns	175	33	38
Charters Towers	168	33	38
Chinchilla	155	30	34
Dalby	201	33	38
Emerald	179	33	38
Gladstone	171	33	38
Gold Coast	209	33	38
Hervey Bay	175	33	38
Horn Island	345	33	38
Innisfail	155	30	34
Kingaroy	180	33	38
Mackay	166	33	38
Maryborough	155	30	34
Mount Isa	185	33	38

Nambour	163	33	38
Rockhampton	174	33	38
Roma	182	33	38
Thursday Island	323	33	38
Toowoomba	161	33	38
Townsville	174	33	38
Weipa	238	33	38
All other country centres	141	30	34

Note the country centres listed change each year.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

South Australia

Table 5: South Australia short-term accommodation and market values (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	D
Adelaide	158	33	38	

Bordertown	164	33	38	
Ceduna	156	33	38	
Kadina	155	30	34	
Mount Gambier	164	33	38	
Naracoorte	155	30	34	
Port Augusta	155	30	34	
Port Lincoln	170	33	38	
Port Pirie	155	30	34	
Renmark	155	30	34	
Whyalla	167	33	38	
Wilpena-Pound	223	33	38	
All other country centres	141	30	34	

Note the country centres listed change each year.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Tasmania

Table 6: Tasmania short-term accommodation and meals benchmark values (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	
Hobart	176	33	38	
Burnie	178	33	38	
Devonport	161	33	38	
Launceston	174	33	38	
Queenstown	155	30	34	
All other country centres	141	30	34	

Note the country centres listed change each year.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Victoria

Table 7: Victoria short-term accommodation and meals benchmark values (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	

Melbourne	173	33	38
Ararat	159	33	38
Bairnsdale	173	33	38
Ballarat	187	33	38
Benalla	168	33	38
Bendigo	164	33	38
Bright	180	33	38
Castlemaine	162	33	38
Colac	155	30	34
Echuca	155	30	34
Geelong	175	33	38
Hamilton	161	33	38
Horsham	165	33	38
Mildura	158	33	38
Portland	159	33	38
Sale	155	30	34
Seymour	161	33	38

Shepparton	167	33	38
Swan Hill	181	33	38
Wangaratta	186	33	38
Warrnambool	159	33	38
Wodonga	155	30	34
Wonthaggi	188	33	38
All other country centres	141	30	34

Note the country centres listed change each year.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Western Australia

Table 8: Western Australia short-term accommodation and market values (\$ per day) for 1 July 2024 to 30 June 2025

Capital or country centre	Accommodation (\$)	Breakfast (\$)	Lunch (\$)	Dinner (\$)
Perth	180	33	38	
Albany	193	33	38	
Broome	220	33	38	

Bunbury	178	33	38	
Carnarvon	170	33	38	
Christmas Island	218	33	38	
Cocos (Keeling) Islands	331	33	38	
Dampier	175	33	38	
Derby	192	33	38	
Esperance	180	33	38	
Exmouth	214	33	38	
Geraldton	165	33	38	
Halls Creek	170	33	38	
Kalgoorlie	181	33	38	
Karratha	223	33	38	
Kununurra	204	33	38	
Newman	271	33	38	
Northam	214	33	38	

Port Hedland	175	33	38	
All other country centres	141	30	34	

Note the country centres listed change each year

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Detailed long-term accommodation tables

Before you use the benchmark market values for long-term accommodation, you need to understand:

- GST-free activities
- Long-term accommodation benchmark market values.

The weekly long-term accommodation includes boarding house rooms.

For past years benchmark market values, refer to [long-term accommodation previous years tables](#) [↗](#).

The current long-term accommodation benchmark market values follow:

- [Australian Capital Territory](#)
- [New South Wales](#)
- [Northern Territory](#)
- [Queensland](#)
- [South Australia](#)
- [Tasmania](#)
- [Victoria](#)
- [Western Australia](#)

Australian Capital Territory

Table 9: Australian Capital Territory long-term accommodation values
30 June 2025

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)	H o b
Inner Central	428	609	730	
Inner South	385	609	656	
West and North	376	551	641	
Outer South	369	531	630	
Other	369	531	630	

Canberra zone definitions:

- Inner Central is Canberra North and Canberra South.
- Inner South is Woden, Weston Creek and Molonglo Valley.
- West and North is Belconnen, Gungahlin and Hall.
- Outer South is Tuggeranong.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

New South Wales

Table 10: NSW long-term accommodation benchmark market

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
Sydney – Inner	770	893	1313
Sydney – Middle	486	651	830
Sydney – Outer	369	504	630
Wollongong	400	578	683
Newcastle	400	557	683
Other	369	504	630

Sydney zone definitions:

- Inner is Ashfield, Botany, Drummoyne, Lane Cove, Leichhardt, Marrickville, Mosman, North Sydney, Randwick, South Sydney, Sydney, Waverley, Willoughby and Woollahra.
- Middle is Auburn, Bankstown, Burwood, Canterbury, Concord, Hunters Hill, Hurstville, Kogarah, Ku-ring-gai, Manly, Parramatta, Rockdale, Ryde and Strathfield.
- Outer is Baulkham Hills, Blacktown, Blue Mountains, Camden, Campbelltown, Fairfield, Gosford, Hawkesbury, Holroyd, Hornsby, Liverpool, Penrith, Pittwater, Sutherland, Warringah, Wollondilly and Wyong.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Northern Territory

Table 11: Northern Territory long-term accommodation benchmark values for 2025

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
Darwin – Inner	419	602	714
Northern Suburbs	312	449	532
Palmerston	345	496	588
Alice Springs	345	496	588
Other	312	449	532

Darwin zone definitions:

- Inner is City (inner), Fannie Bay, Larrakeyah, Ludmilla, Narrows, Parap, Stuart Park, The Gardens and City (remainder).
- Northern Suburbs is Alawa, Anula, Brinkin, Coconut Grove, Jingili, Karama, Leanyer, Lee Point, Malak, Marrara, Millner, Moil, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri, Winnellie and Wulag.
- Palmerston is Driver, Gray, Moulden, Woodroffe and Palmerston (T) Bal.
- Alice Springs is Charles, Heavitree, Larapinta, Ross and Stuart.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Queensland

Table 12: Queensland long-term accommodation benchmark

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)	
Brisbane – Inner	428	620	730	
Brisbane – Middle	357	525	609	
Brisbane – Outer	296	420	504	
Gold Coast	400	578	683	
Townsville	268	394	457	
Other	268	394	457	

Brisbane zone definitions:

- Inner is the 0–5 km radius from the CBD.
- Middle is the 5–20 km radius from the CBD.
- Outer is between 20 km from the CBD and the boundary of the Brisbane Statistical Division. The Brisbane Statistical Division consists of Brisbane City Council area, Moreton Bay Regional

Council Area, Logan City Council Area, Ipswich City Council Area and Redland City Council Area.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

South Australia

Table 13: South Australia long-term accommodation bench 2025

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)	H c be
Adelaide – Inner	400	578	683	
Adelaide – Middle	357	488	609	
Adelaide – Outer	302	415	515	
Mount Gambier	237	315	404	
Point Lincoln	259	372	441	
Other	237	315	404	

Adelaide zone definitions:

- Inner is Adelaide, Burnside, Norwood/Payneham/St Peters – portion (former LGAs Kensington/Norwood, St Peters), Prospect, Unley,

Walkerville and West Torrens.

- Middle is Campbelltown, Charles Sturt, Holdfast Bay, Marion, Mitcham, Norwood/ Payneham/St Peters – portion (former LGA Payneham and Port Adelaide/ Enfield).
- Outer is Adelaide Hills – portion (former LGAs East Torrens, Stirling), Gawler, Onkaparinga, Playford, Salisbury and Tea Tree Gully). Riverland is Berri/Barmora, Loxton and Waikerie (former LGAs Loxton, Waikerie).

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Tasmania

Table 14: Tasmania long-term accommodation benchmark

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
Hobart – Inner	369	557	630
Hobart – Middle	311	473	530
Hobart – Outer	314	488	536
Launceston	289	446	494
North- West Centres	246	368	420

Other	246	368	420
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Hobart zone definitions:

- Inner is Hobart-Inner and Hobart-Remainder.
- Middle is Clarence and Glenorchy.
- Outer is Kingborough and Derwent Valley Pt A.
- Launceston is Launceston-Inner, Launceston Pt B and Launceston Pt C.
- North-West Centres is Burnie Pt A, Central Coast Pt A and Devonport.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Victoria

Table 15: Victoria long-term accommodation benchmark n

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)
Melbourne – Inner	554	709	945
Melbourne – Middle	400	578	683
Melbourne – Outer	299	462	509
Geelong	283	431	483

Ballarat	240	368	410	
Bendigo	271	399	462	
Other	240	368	410	

Melbourne zone definitions:

- Inner is suburbs within 10 km of the CBD.
- Middle is between 10–20 km from the CBD.
- Outer is more than 20 km from the CBD.

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

Western Australia

Table 16: Western Australia long-term accommodation benchmark values 2025

Location	House 1 bedroom (\$)	House 2 bedrooms (\$)	House 3 bedrooms (\$)	H o b e
Perth – Inner	391	645	698	
Perth – Middle	320	528	571	
Perth – Outer	290	479	518	

Bunbury	281	463	501	
Broome	517	852	922	
Albany	226	373	404	
Other	226	373	404	

Perth zone definitions:

- Inner is Cities of Perth, Stirling (South. East), South Perth, Subiaco, Nedlands, Belmont; Towns of Cambridge, Vincent, Victoria Park, Claremont, Cottesloe and the Shire of Peppermint Grove.
- Middle is Cities of Stirling (Central and Coastal), Bayswater, Canning, Melville, Fremantle (inner and remainder), Cockburn, Gosnells, Wanneroo (South West and South East) southern half only; Towns of Bassendean, East Fremantle and the Shire of Kalamunda.
- Outer is Cities of Wanneroo (Northern half), Armadale, Rockingham, Mandurah; Town of Kwinana; Shires of Swan, Mundaring and Serpentine–Jarradale.

For more information see:


- GST-free activities
- [Benchmark market value tables](#)

Transitional benchmark market values for long-term accommodation

Before you use the transitional benchmark market values for long-term accommodation, you need to understand:

- GST-free activities
- Long-term accommodation benchmark market values, including eligibility to use the transitional benchmark market values.

The weekly long-term accommodation includes boarding house rooms.

For past years transitional benchmark market values, refer to [long-term accommodation previous years tables](#) .

The following table shows the current year transitional long-term accommodation benchmark market values.

Table 17: Transitional long-term accommodation benchmark values (\$ per week) – 1 July 2022 to 30 June 2023

Location	1 bedroom (\$)	2 bedrooms (\$)	3 bedrooms (\$)	
Adelaide	210	318	406	
Brisbane	311	402	461	
Canberra	314	460	509	
Darwin	269	392	436	
Hobart	228	342	383	
Melbourne	347	493	646	
Perth	198	328	359	
Sydney	584	804	1,024	

For more information see:

- GST-free activities
- [Benchmark market value tables](#)

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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